



# RULE-MAKING ORDER

**CR-103P (May 2009)**  
(Implements RCW 34.05.360)

**Agency:** Department of Revenue

**Permanent Rule Only**

**Effective date of rule:**

**Permanent Rules**

☒ 31 days after filing.

☐ Other (specify) \_\_\_\_\_ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

☐ Yes ☒ No If Yes, explain:

**Purpose:** The chapter allowing deferral of property taxes and special assessments for homeowners with limited incomes, chapter 84.37 RCW, was enacted in a 2007 Special Session and no rules have been adopted since then to explain its administration. The Department is adopting ten new rules, WAC 458-18A-010 through 458-18A-100, to provide that guidance. These rules will assist taxpayers, the Department, and assessors by providing guidelines for the administration of the new deferral program.

The Limited Income Deferral Program is distinct from the other property tax deferral programs and those distinctions are made clear in these rules.

**Citation of existing rules affected by this order:**

Repealed: None

Amended: None

Suspended: None

**Statutory authority for adoption:** RCW 84.08.010 and 84.08.070

**Other authority :** Chapter 84.37 RCW

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as WSR 09-10-041 on April 30, 2009 .

Describe any changes other than editing from proposed to adopted version: **None**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared**

**Date adopted:** June 24, 2009

**NAME (TYPE OR PRINT)**

Gilbert W. Brewer

**SIGNATURE**

**TITLE**

Assistant Director

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

DATE: June 24, 2009

TIME: 1:27 PM

**WSR 09-14-038**

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

<b>Federal statute:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Federal rules or standards:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Recently enacted state statutes:</b>	New	<u>10</u>	Amended	<u>0</u>	Repealed	<u>0</u>

**The number of sections adopted at the request of a nongovernmental entity:**

New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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**The number of sections adopted in the agency's own initiative:**

New	<u>10</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Pilot rule making:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Other alternative rule making:</b>	New	<u>10</u>	Amended	<u>0</u>	Repealed	<u>0</u>